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In this circular, school expenses are compared with the total expense for maintenance and operation of general governmental departments in 75 cities and towns of over 50,000 population that include school systems in city government costs. Data, tabulated by city, include: (1) Total payments for major functions; (2) total payments for schools; (3) cost per capita for major functions; (4) cost per capita for schools alone; and (5) percentage of total city expense allocated to schools. Annual data for 1962 through 1967 are also given, by population grouping, for the cost per capita for schools and the percentage of total city expense allocated to schools. (DE)

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SCHOOL EXPEN$E IN FI$CALLY DEPENDENT SCHOOL SYSTEMS COMPARED WITH TOTAL CITY EXPEN$E, 1966-67

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SCHOOL EXPENSE IN FISCALLY DEPENDENT SCHOOL SYSTEMS COMPARED WITH TOTAL CITY EXPENSE, 1966-67

(75 Cities and Towns over 50,000 in Population)

THE Educational Research Service's series of reports presenting data to compare public school expenditures with total municipal expenditures has now covered 40 fiscal years. Throughout this period, the only data available which could be used to make these comparisons have been those reported annually by the U. S. Bureau of the Census. Certain limitations in these data, noted later in this discussion, make it inadvisable to attempt to relate the figures on school expenditures to those published by other agencies such as the U. S. Office of Education and the National Education Association.

The Educational Research Service has been urged to continue this series because of its value in showing trends over a long period of time. Trends from 1962 to 1966-67 are indicated in Tables A and B on page 2. Previous to 1963-64, the Census Bureau reported for fiscal years ended December 31. For the past four years, the reports have covered fiscal years ended June 30.

Included in the table beginning on page 4 are 72 cities and three New England "towns" where, insofar as ERS can determine, funds for the public schools are controlled and disbursed by the municipal government. The three "towns" are among those for which the Census Bureau supplies data because of the similarity of their governments to city governments in organization and local services provided.

Shown for each of the 75 cities and towns are the estimated population as of December 31, 1966; total expenditures for major functions and for schools in 1966-67; the cost per capita for major functions and for schools; and the percent that school expense was of total city expense.

Procedures and classifications. The population figures shown in Column 1 of the city-by-city table are taken from the "Survey of Buying Power," published by *Sales Management* in 1967 (complete reference on page 7). The estimates are as of December 31, 1966.

Figures on expenditures for major functions and for schools (Columns 2 and 3 of the table) are those appearing in *City Government Finances in 1966-67*, published by the U. S. Bureau of the Census in 1968 (complete reference on page 8). The per capita costs in Columns 4 and 5 were computed by the Educational Research Service, using the population estimates mentioned above. Also computed by ERS were the percentages shown in Column 6.

The major municipal functions included by the Census Bureau in the expenditures shown in Column 2 are listed in footnote a/ at the end of the table (page 7). An analysis of the school expenditures reported in Column 3 is given in footnote b/. It should be noted that CAPITAL OUTLAY IS EXCLUDED from all amounts reported. The 75 cities and towns are grouped in the five population classifications used in the Census Bureau reports.

Table A.

SUMMARY OF PER CAPITA EXPENDITURES FOR SCHOOLS IN CITIES OVER 50,000 IN POPULATION HAVING DEPENDENT SCHOOL SYSTEMS[a/]

Population group	1962	1963-64	1964-65	1965-66	1966-67
Total (all cities	$67.66	$77.73	$83.64	$94.77	$114.61
1,000,000 and over (NYC)	70.45	88.52	93.65	106.63	128.60
500,000 to 999,999	63.31	68.15	74.77	84.97	104.34
250,000 to 499,999	63.93	72.61	79.11	92.19	127.19
100,000 to 249,999	64.10	69.18	76.11	84.40	97.37
50,000 to 99,999	71.47	75.38	78.64	87.42	97.63

a/ Figures are based on data for cities only; the three towns in the 50,000-99,999 population group are excluded.

Summaries and trends. Summary figures for 1966-67 are shown at the end of each population group and also in Tables A and B, where they are brought together with similar data for four previous years. Two points should be kept in mind when using these summary data:

- The summary figures are based on data for only the cities over 50,000 in population where the public school boards are *fiscally dependent*. Actually there are more than 300 cities in the United States with 50,000 or more inhabitants, but in the vast majority of them the public schools are fiscally *independent*. If the computations included expenditures in this entire group of cities, the summary figures would be quite different.
- The figures for the three towns have been omitted in compiling the summary figures. This follows the practice of the Census Bureau which does not include the amounts for town governments in computing its municipal aggregates.

Per capita school expenditures. A five-year summary of the amounts spent for schools per capita of population is presented in Table A. Although this amount has grown throughout most of the years ERS has assembled these figures, never before has the increase been so large. In 1965-66, the total per capita expenditure for schools in cities over 50,000 in population was $94.77; in 1966-67, it was $114.61--an increase of 20.9 percent.

In the five-year period since 1962, the total per capita expenditure for schools has gone up 69.4 percent--from $67.66 to $114.61. Possibly, this rather substantial increase reflects not only the enlarging scope of public school programs, but also a declining population in some of the larger cities.

Table B.

SUMMARY OF PERCENT THAT SCHOOL EXPENSE IS OF TOTAL CITY EXPENSE IN CITIES OVER 50,000 IN POPULATION HAVING DEPENDENT SCHOOL SYSTEMS[a/]

Population group	1962	1963-64	1964-65	1965-66	1966-67
Total (all cities)	30.7%	30.9%	31.0%	31.1%	32.5%
1,000,000 and over (NYC)	26.0	27.6	26.7	26.5	27.6
500,000 to 999,999	26.2	27.5	27.8	28.2	28.5
250,000 to 499,999	40.2	40.2	40.1	42.3	46.8
100,000 to 249,999	37.8	39.7	40.0	41.6	43.0
50,000 to 99,999	41.7	41.9	41.5	42.3	43.0

a/ Figures based on data for cities only; the three towns in the 50,000-99,999 population group are excluded.

Percent of city expense allotted to education. The portion of city budgets allotted to education has also risen steadily over the years, but it has never kept pace with the growth in per capita school expenditures. However, as indicated in the totals shown in the top line of Table B, the percentage allotted to education made a relatively significant gain from 1965-66 to 1966-67--from 31.1 percent to 32.5 percent. In view of the fact that the usual increase from year to year has been considerably less than one percent, this 1.4 percent increase is notable.

An examination of the city-by-city table reveals 24 cities where, in 1966-67, one-half or more of the city budget was spent on education. This proportion was indicated for 17 cities in 1965-66. Three cities allotted more than 60 percent of their funds to schools in 1966-67. The smallest allotment for education in 1966-67 was 19.0 percent in a city where the public schools serve about 92,000 pupils.

Limitations of this report. The value of the individual city data beginning on page 4 for use in making comparisons is limited for several reasons:

1. It appears from the explanations and definitions in the Census Bureau report that its figures for city expenditures include some funds received from the federal government, either directly or through the state government. Figures published by other agencies might exclude such funds in reporting local expenditures.

2. The assignments of functions among the municipal departments and the schools vary in different cities. For example, the Census figures may include in total city expense rather than in school expense, such items as school health services and school elections.

3. The proportion of school-age population enrolled in public schools varies from city to city.

4. Variations in administrative organization and in emphases on different phases of education contribute to differences in costs among cities.

5. It is possible that, in a few cases, the boundaries of the city and school system are not coterminus.

6. As pointed out previously, the figures shown are for a minority of cities, since the typical practice is fiscal independence for school boards in larger cities.

SCHOOL EXPENSE COMPARED WITH TOTAL EXPENSE FOR MAINTENANCE AND OPERATION OF GENERAL GOVERNMENTAL DEPARTMENTS IN 75 CITIES AND TOWNS OVER 50,000 POPULATION IN WHICH SCHOOL SYSTEMS ARE A PART OF CITY GOVERNMENT, 1966-67

City and estimated population	Total payments for major functions[a] (In thousands)	Total payments for schools[b] (In thousands)	Cost per capita of population: For major functions	Cost per capita of population: For schools alone	Percent that school expense is of total city expense
1	2	3	4	5	6
Grand total--72 cities over 50,000 in population[c]	$6,792,500	$2,207,646	$352.63	$114.61	32.5%
City over 1,000,000 in population:					
New York, N.Y. (8,025,700)	3,741,580	1,032,127	466.20	128.60	27.6
Cities 500,000 to 999,999 in population:					
Washington, D. C. (809,200)	373,578	101,735	461.66	125.72	27.2
Baltimore, Md. (926,500)	299,889	100,027	323.68	107.96	33.4
Boston, Mass. (615,400)	295,813	56,269	480.68	91.43	19.0
Memphis, Tenn. (614,400)	117,390	51,382	191.06	83.63	43.8
Total, 4 cities	1,086,670	309,413	366.44	104.34	28.5
Cities 250,000 to 499,999 in population:					
Jersey City, N. J. (268,000)	61,179	20,470	228.28	76.38	33.5
Newark, N. J. (387,200)	129,004	58,331	333.17	150.65	45.2
Buffalo, N. Y. (480,900)	114,100	55,939	237.26	116.32	49.0
Rochester, N. Y. (301,600)	84,657	42,812	280.69	141.95	50.6
Nashville-Davidson County, Tenn. (440,600)	92,415	48,382	209.75	109.81	52.4
Norfolk, Va. (324,500)	65,617	30,214	202.21	93.11	46.0
Total, 6 cities	546,972	256,148	271.60	127.19	46.8
Cities 100,000 to 249,999 in population:					
Bridgeport, Conn. (156,900)	30,226	12,499	192.64	79.66	41.4
Hartford, Conn. (162,400)	46,491	19,523	286.27	120.22	42.0
New Haven, Conn. (150,900)	34,717	14,811	230.07	98.15	42.7
Stamford, Conn. (106,300)	28,149	14,172	264.81	133.32	50.3
Waterbury, Conn. (113,700)	19,494	8,245	171.45	72.52	42.3

SCHOOL EXPENSE COMPARED WITH TOTAL CITY EXPENSE (Continued)

City and estimated population	Total payments for major functions[a] (In thousands)	Total payments for schools[b] (In thousands)	Cost per capita of population: For major functions	Cost per capita of population: For schools alone	Percent that school expense is of total city expense
1	2	3	4	5	6
Cities 100,000 to 249,999 in population (Continued):					
Cambridge, Mass. (104,800)	$ 32,434	$ 7,070	$309.48	$ 67.46	21.8%
New Bedford, Mass. (101,000)	25,769	7,799	255.14	77.22	30.3
Springfield, Mass. (168,700)	45,187	15,201	267.85	90.11	33.6
Worcester, Mass. (182,800)	57,765	18,411	316.00	100.72	31.9
Elizabeth, N. J. (114,200)	21,565	10,394	188.84	91.02	48.2
Paterson, N. J. (147,800)	27,957	14,836	189.15	100.38	53.1
Trenton, N. J. (107,700)	25,168	13,097	233.69	121.61	52.0
Albany, N. Y. (125,700)	19,794	9,691	157.47	77.10	49.0
Syracuse, N. Y. (214,000)	44,039	19,968	205.79	93.31	45.3
Yonkers, N. Y. (206,000)	45,196	21,950	219.40	106.55	48.6
Providence, R. I. (186,100)	40,145	15,593	215.72	83.79	38.8
Chattanooga, Tenn. (130,500)	35,210	15,916	269.81	121.96	45.2
Knoxville, Tenn. (179,400)	31,166	15,650	173.72	87.24	50.0
Alexandria, Va. (110,900)	23,272	10,566	209.85	95.28	45.4
Hampton, Va. (115,100)	19,527	11,576	169.65	100.57	59.3
Newport News, Va. (133,100)	22,677	11,473	170.38	86.20	50.6
Portsmouth, Va. (120,000)	22,517	10,849	187.64	90.41	48.2
Richmond, Va. (217,500)	61,876	22,762	284.49	104.65	36.8
Roanoke, Va. (103,000)	21,330	10,197	207.09	99.00	47.8
Madison, Wis. (163,300)	37,633	20,417	230.45	125.03	54.3
Total, 25 cities	819,304	352,666	226.21	97.37	43.0
Cities 50,000 to 99,999 in in population:					
Greenwich Town, Conn.[c] (62,300)	16,159	8,582	259.37	137.75	53.1
Meriden, Conn. (55,800)	10,294	4,828	184.48	86.52	46.9
New Britain, Conn. (89,100)	16,861	8,150	189.24	91.47	48.3
Norwalk, Conn. (77,200)	16,552	10,021	214.40	129.81	60.5

SCHOOL EXPENSE COMPARED WITH TOTAL CITY EXPENSE (Continued)

City and estimated population	Total payments for major functions[a]	Total payments for schools[b]	Cost per capita of population		Percent that school expense is of total city expense
	(In thousands)		For major functions	For schools alone	
1	2	3	4	5	6
Cities 50,000 to 99,999 in population (Continued):					
West Hartford Town, Conn.[c] (71,000)	$ 15,883	$ 9,450	$223.70	$133.10	59.5%
Wilmington, Del. (88,900)	21,672	10,326	243.78	116.15	47.6
Portland, Maine (71,600)	14,234	6,447	198.80	90.04	45.3
Brockton, Mass. (88,300)	21,188	8,154	239.95	92.34	38.5
Brookline Town, Mass.[c] (54,300)	18,997	5,745	349.85	105.80	30.2
Chicopee, Mass. (63,700)	11,742	5,840	184.33	91.68	49.7
Fall River, Mass. (98,600)	24,910	6,998	252.64	70.97	28.1
Holyoke, Mass. (53,200)	13,863	4,282	260.58	80.49	30.9
Lawrence, Mass. (69,300)	16,589	4,389	239.38	63.33	26.5
Lowell, Mass. (87,500)	25,357	7,666	289.79	87.61	30.2
Lynn, Mass. (92,100)	27,417	8,764	297.69	95.16	32.0
Malden, Mass. (56,700)	14,632	4,538	258.06	80.04	31.0
Medford, Mass. (60,400)	15,787	6,279	261.37	103.96	39.8
Newton, Mass. (90,000)	30,209	15,184	335.66	168.71	50.3
Pittsfield, Mass. (56,800)	15,994	6,683	281.58	117.66	41.8
Quincy, Mass. (87,700)	29,310	9,368	334.21	106.82	32.0
Somerville, Mass. (85,800)	23,325	7,147	271.85	83.30	30.6
Waltham, Mass. (59,100)	15,471	6,141	261.78	103.91	39.7
Manchester, N. H. (94,100)	13,665	5,544	145.22	58.92	40.6
Atlantic City, N. J. (59,100)	18,482	5,024	312.72	85.01	27.2
Bayonne, N. J. (73,200)	13,527	5,617	184.80	76.73	41.5
Bloomfield, N. J. (54,200)	10,132	5,710	186.94	105.35	56.4
Clifton, N. J. (89,500)	12,946	6,853	144.65	76.57	52.9
East Orange, N. J. (76,800)	16,613	8,014	216.32	104.35	48.2
Irvington, N. J. (62,200)	11,230	4,907	180.55	78.89	43.7
Passaic, N. J. (55,000)	10,850	5,435	197.27	98.82	50.1

SCHOOL EXPENSE COMPARED WITH TOTAL CITY EXPENSE (Continued)

City and estimated population	Total payments for major functions[a] (In thousands)	Total payments for schools[b] (In thousands)	Cost per capita of population: For major functions	Cost per capita of population: For schools alone	Percent that school expense is of total city expense
1	2	3	4	5	6
Cities 50,000 to 99,999 in population (Continued):					
Union City, N. J. (51,500)	$ 9,849	$ 4,966	$191.24	$ 96.43	50.4%
Cranston, R. I. (73,300)	12,610	6,986	172.03	95.31	55.4
Pawtucket, R. I. (77,400)	13,579	6,377	175.44	82.39	47.0
Warwick, R. I. (79,700)	15,005	9,649	188.27	121.07	64.3
Lynchburg, Va. (57,700)	11,557	5,902	200.29	102.29	51.1
Green Bay, Wis. (86,000)	17,351	9,743	201.76	113.29	56.2
Kenosha, Wis. (75,500)	16,833	10,200	222.95	135.10	60.6
Wauwatosa, Wis. (62,200)	12,139	6,874	195.16	110.51	56.6
West Allis, Wis. (76,100)	16,199	8,286	212.86	108.88	51.2
Total, 36 cities[c]	597,974	257,292	226.91	97.63	43.0

Footnotes:

a/ Figures for "total payments for major functions" include, in addition to school expenditures, the amounts spent for police protection, fire protection, highways, airports, water transport and terminals, sewerage and other sanitation, public welfare, libraries, hospitals and other health services, correction, parks and recreation, general public buildings, housing and urban renewal, parking and other municipal commercial activities, protective inspection and regulation, financial administration, general control, and interest on general debt.

b/ Expenditures for schools, as reported by the U. S. Bureau of the Census, are the amounts spent for educational institutions operated by the city government (rather than by separate school districts), involving mainly public elementary and secondary schools but including also any institutions of higher education operated by the city. Included are related school-administered facilities and services such as public transportation of students, school health and recreational programs, school lunch programs, and school libraries.

c/ Data for the following major towns are included in the table because their governmental operations closely resemble those of municipal governments; however, the figures for these towns are not included in the totals for the various population groups or in the grand total:

Greenwich Town, Conn. West Hartford Town, Conn. Brookline Town, Mass.

Sources of data:

- Estimated population figures in Column 1 are from:

Sales Management. "Survey of Buying Power." Sales Management 98: Section D; June 10, 1967. (Estimates as of December 31, 1966)

(Continued)

Sources of data (Continued):

- Data in Columns 2 and 3 are from:

  U. S. Department of Commerce, Bureau of the Census. City Government Finances in 1966-67. Series GF67-No. 2. Washington, D. C.: Government Printing Office, 1968. Table 5 (p. 9-55).

- Data in Columns 4, 5, and 6 were computed by the Educational Research Service, using population figures shown in Column 1 and expenditure figures shown in Columns 2 and 3.

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